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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2007

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

Department of the Treasury  
Internal Revenue Service

**A** For the 2007 calendar year, or tax year beginning **October 1**, 2007, and ending **September 30**, 20 **08**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>Hernando County Fine Arts Council</b> Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>P.O. Box 1998</b> City or town, state or country, and ZIP + 4 <b>Brooksville, FL 34605-1998</b>	<b>D</b> Employer identification number <b>59 : 3342853</b> <b>E</b> Telephone number ( ) <b>F</b> Group Exemption Number . . . ▶
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• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

**G** Accounting method.  Cash  Accrual  
Other (specify) ▶

**I** Website: ▶ www.hernandoarts.org

**H** Check  if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

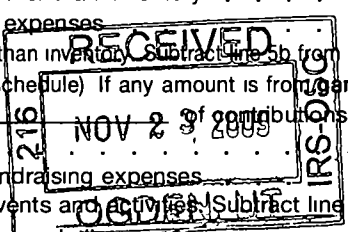
**J** Organization type (check only one)— 501(c) ( 3 ) ◀ (insert no )  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ . . . ▶ \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 55 of the instructions.)

	Description	Line	Amount
<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received . . . . .	1	68971.
	2 Program service revenue including government fees and contracts . . . . .	2	3053.
	3 Membership dues and assessments . . . . .	3	1115.
	4 Investment income . . . . .	4	161.
	5a Gross amount from sale of assets other than inventory . . . . .	5a	
	b Less: cost or other basis and sales expenses . . . . .	5b	
	5c Gain or (loss) from sale of assets other than inventory. Subtract line 5b from line 5a (attach schedule) . . . . .	5c	
	6 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/> . . . . .		
	a Gross revenue (not including \$ of contributions reported on line 1) . . . . .	6a	
	b Less: direct expenses other than fundraising expenses . . . . .	6b	
c Net income or (loss) from special events and activities. Subtract line 6b from line 6a . . . . .	6c		
7a Gross sales of inventory, less returns and allowances . . . . .	7a		
b Less: cost of goods sold . . . . .	7b		
c Gross profit or (loss) from sales of inventory. Subtract line 7b from line 7a . . . . .	7c		
8 Other revenue (describe ▶ <u>Sales Tax Discount</u> ) . . . . .	8	23.	
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	9	73323.	
<b>Expenses</b>	10 Grants and similar amounts paid (attach schedule) . . . . .	10	6500.
	11 Benefits paid to or for members . . . . .	11	
	12 Salaries, other compensation, and employee benefits . . . . .	12	13980.
	13 Professional fees and other payments to independent contractors . . . . .	13	
	14 Occupancy, rent, utilities, and maintenance . . . . .	14	
	15 Printing, publications, postage, and shipping . . . . .	15	94.
	16 Other expenses (describe ▶ <u>See Attached Schedule</u> ) . . . . .	16	67356.
17 <b>Total expenses.</b> Add lines 10 through 16 . . . . .	17	87930.	
<b>Net Assets</b>	18 Excess or (deficit) for the year. Subtract line 17 from line 9 . . . . .	18	(14607.)
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	73508.
	20 Other changes in net assets or fund balances (attach explanation) . . . . .	20	
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . .	21	58901.



**Part II Balance Sheets**—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 60 of the instructions.)

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments . . . . .	73508.	22	58901.
23 Land and buildings . . . . .		23	
24 Other assets (describe ▶ ) . . . . .		24	
25 <b>Total assets</b> . . . . .		25	
26 <b>Total liabilities</b> (describe ▶ ) . . . . .		26	
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	73508.	27	58901.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2007)

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<b>Part III Statement of Program Service Accomplishments</b> (See page 60 of the instructions.)		<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others)
What is the organization's primary exempt purpose? _____ Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
<b>28</b> See Attached Schedule		
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	
<b>29</b> See Attached Schedule		
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	
<b>30</b> See Attached Schedule		
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (attach schedule)		
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b> Total program service expenses. Add lines 28a through 31a	<b>32</b>	<b>6500.</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated. See page 61 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
See Attached Schedule				

<b>Part V Other Information</b> (Note the statement requirement in General Instruction V.)			Yes	No
<b>33</b> Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	<b>33</b>			✓
<b>34</b> Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	<b>34</b>			✓
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T				
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	<b>35a</b>			✓
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?	<b>35b</b>			
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	<b>36</b>			✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b>				
<b>b</b> Did the organization file Form 1120-POL for this year?	<b>37b</b>			
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	<b>38a</b>			✓
<b>b</b> If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	<b>38b</b>			
<b>39</b> 501(c)(7) organizations Enter:				
<b>a</b> Initiation fees and capital contributions included on line 9	<b>39a</b>			
<b>b</b> Gross receipts, included on line 9, for public use of club facilities	<b>39b</b>			

**Part V Other Information** (Note the statement requirement in General Instruction V.) (Continued)

- 40a** 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:  
 section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0
- b** 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation . . .
- c** Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ \_\_\_\_\_
- d** Enter amount of tax on line 40c reimbursed by the organization . . . ▶ \_\_\_\_\_
- e** All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . .

	Yes	No
<b>40b</b>		✓
<b>40c</b>		
<b>40d</b>		
<b>40e</b>		✓

**41** List the states with which a copy of this return is filed. ▶ \_\_\_\_\_

**42a** The books are in care of ▶ Anne McClung, Treasurer Telephone no. ▶ (352) 754-2500  
 Located at ▶ P.O. Box 1998; Brooksville, FL ZIP + 4 ▶ 34605-1998

- b** At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .  
 If "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_  
 See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**.
- c** At any time during the calendar year, did the organization maintain an office outside of the U S ? . . . . .  
 If "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_

	Yes	No
<b>42b</b>		✓
<b>42c</b>		✓

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Please Sign Here**

Signature of officer: *Anne McClung* Date: 11/18/2009

Type or print name and title: Anne McClung, Treasurer

**Paid Preparer's Use Only**

Preparer's signature: *[Signature]* Date: 11/16/09 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Myers Business Services, Inc. EIN: 59-3070117  
P.O. Box 10189; Brooksville, FL 34603-0189 Phone no: (352) 544-0024

Preparer's SSN or PTIN (See Gen Inst X): P00448817

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2007**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization <b>Herñando County Fine Arts Council</b>	Employer identification number <b>59 ; 3342853</b>
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**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		

**Part III** **Statements About Activities** (See page 2 of the instructions.)

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) . . . . .	1	✓
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
<b>a</b> Sale, exchange, or leasing of property? . . . . .	2a	✓
<b>b</b> Lending of money or other extension of credit? . . . . .	2b	✓
<b>c</b> Furnishing of goods, services, or facilities? . . . . .	2c	✓
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	2d	✓
<b>e</b> Transfer of any part of its income or assets? . . . . .	2e	✓
<b>3a</b> Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) . . . . .	3a	✓
<b>b</b> Did the organization have a section 403(b) annuity plan for its employees? . . . . .	3b	✓
<b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement . . . . .	3c	✓
<b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .	3d	✓
<b>4a</b> Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g . . . . .	4a	✓
<b>b</b> Did the organization make any taxable distributions under section 4966? . . . . .	4b	✓
<b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	4c	✓
<b>d</b> Enter the total number of donor advised funds owned at the end of the tax year . . . . . ▶ _____		0
<b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year . . ▶ _____		0
<b>f</b> Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts . . . . . ▶ _____		0
<b>g</b> Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____		0

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 8 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8  A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ .....
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization:  
 Type I       Type II       Type III-Functionally Integrated       Type III-Other

**Provide the following information about the supported organizations.** (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> . . . . .					

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 of the instructions)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	60949.	14476.	22832.	11406.	109663.
16 Membership fees received	775.	1785.	1190.	895.	4645.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	26886.	34100.	32567.	5221.	118774.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2372.	381.	645.	307.	3705.
19 Net income from unrelated business activities not included in line 18.	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	26.	26.	25.	25.	102.
23 Total of lines 15 through 22	91008.	50768.	57259.	37854.	236889.
24 Line 23 minus line 17	26886.	16668.	24692.	12633.	80879.
25 Enter 1% of line 23	910.	508.	573.	379.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 1618.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 80879.
d Add: Amounts from column (e) for lines 18 3705. 19 0					26d 3705.
22 0 26b 0					
e Public support (line 26c minus line 26d total)					26e 77174.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 95%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year					
(2006) (2005) (2004) (2003)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines 15 16					27c
17 20 21					
d Add: Line 27a total and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	27f				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

**Part V Private School Questionnaire** (See page 9 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain (If you need more space, attach a separate statement ) ----- ----- -----		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement ) ----- -----		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		
<b>b</b> Admissions policies? . . . . .		
<b>c</b> Employment of faculty or administrative staff? . . . . .		
<b>d</b> Scholarships or other financial assistance? . . . . .		
<b>e</b> Educational policies? . . . . .		
<b>f</b> Use of facilities? . . . . .		
<b>g</b> Athletic programs? . . . . .		
<b>h</b> Other extracurricular activities? . . . . .		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement ) ----- -----		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 11 of the instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a**  if the organization belongs to an affiliated group Check **b**  if you checked "a" and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred )			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) . . . . .	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures . . . . .	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39) . . . . .	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table— <b>If the amount on line 40 is—</b> <b>The lobbying nontaxable amount is—</b> Not over \$500,000 . . . . . 20% of the amount on line 40 . . . . . Over \$500,000 but not over \$1,000,000 . . . . . \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 . . . . . \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 . . . . . \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 . . . . . \$1,000,000 . . . . .	<b>41</b>	
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41). . . . .	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36. . . . .	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38. . . . .	<b>44</b>	

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 on page 13 of the instructions )

	<b>Lobbying Expenditures During 4-Year Averaging Period</b>				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
<b>45</b> Lobbying nontaxable amount . . . . .					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures . . . . .					
<b>48</b> Grassroots nontaxable amount . . . . .					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures . . . . .					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
<b>a</b> Volunteers . . . . .			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) . . . . .			
<b>c</b> Media advertisements. . . . .			
<b>d</b> Mailings to members, legislators, or the public . . . . .			
<b>e</b> Publications, or published or broadcast statements . . . . .			
<b>f</b> Grants to other organizations for lobbying purposes . . . . .			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body. . . . .			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .			
<b>i</b> Total lobbying expenditures (Add lines c through h.) . . . . .			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.



**HERNANDO COUNTY FINE ARTS COUNCIL**  
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**Line 16 - Other Expenses:**

Bank Charges	\$ 574.
Fundraising Exp.	60440.
Insurance	2341.
Office Supplies	4001.
TOTAL:	\$67356.

**Part III - Statement of Program Service Accomplishments:**

**MISSION STATEMENT:** The MISSION of the Hernando County Fine Arts Council is to encourage, promote & support all the creative arts in Hernando County and provide a means to showcase the arts. Those benefiting during the fiscal year ending 9/30/2008 are:

1. Spring Hill Art League - Grant amount \$1,000.00
2. Hernando Jazz Society - Grant amount \$1,000.00
3. Hernando Youth Orchestra - Grant amount \$3,500.00
4. Hands Across the World - Grant amount \$1,000.00

**Line 32: Total Program Service Expenses - \$6,500.00**

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**Part IV - List of Officers, Directors, Trustees, and Key Employees:**

The below listed Officers, Directors, Trustees and Key Employees average 10 hours per week devoted to their position without any type of compensation or benefits whatsoever.

Chair – James A Covell, P O Box 294 Nobleton, FL 34661

Vice Chair – Myndee Washington, 8430 Indian Laurel Lane, Brooksville, FL 34613  
352.293.3785

Treasurer – Sherry Tario, 4806 Copper Hill Dr., Spring Hill, FL 34609 352.686.3254

Secretary – Lois Hall, 5028 Gevcalia Dr., Brooksville, FL 34604 352.544.5834

**Schedule A - Part IV-A - Support Schedule:**

**Line 22 - Other Income:**

Sales Tax Discount - \$26.



The Hernando County Fine Arts Council (HCFAC) was created April 21, 1987 by virtue of provisions of section 1 and 2 of Hernando County Resolution 87-31, authorized by Florida Statute 265.32, exercising the power and authority in assuming the responsibilities designated to it under the said Statute.

The mission of the HCFAC is to encourage, promote and support all the creative arts in Hernando County and provide a means to showcase the arts. The HCFAC acts as the "umbrella organization" for all the local arts groups in Hernando County.

The HCFAC assists not-for-profit local arts organizations that work specifically with artists in the coordination of cultural activities. The HCFAC sets aside a portion of its annual budget for the **Project/Event Grant** Program for local groups and organizations to present projects and events for the cultural enrichment of Hernando County.

THE PURPOSE of the **Project/Event** grants provided in these guidelines is to promote and encourage the cultural and educational activities associated with the arts in Hernando County.

MAXIMUM GRANT AWARD - \$1,000 or lesser amounts may be awarded.

MATCH – This grant does **not** require a match amount.

EVALUATION - Each application will be evaluated against established criteria and historic precedent. The number and extent of these grants will be dependent upon the availability of designated funds and specific allocations.

#### APPLICATION LIMITS

1. Grant funds must be expended on project/event direct costs; grants may not be used as general operating support.
2. Funding is not intended to support administrative cost, including salaries.
3. Funding is not intended for expenses incurred or obligated prior to or after the grant period.
4. Funding is not intended for capital improvements, including new construction, renovation, restoration, and installation or replacement of permanent fixtures.
5. Funding is not intended for private entertainment, food, beverages, contributions, and donations or travel expenses.
6. Grant funds may not be used on projects/events which restrict access on the basis of gender, race, color, religion, national origin, handicap, age or marital status.
7. All projects/events funded by the Hernando County Fine Arts Council must be suitable for viewing by all audiences.
8. Grant funds may not be used to fund scholarships, grants or prizes in the name of the applying organization.



#### ELIGIBILITY

1. An organization may submit **only one** application per calendar year.
2. Applicants **must** be located in Hernando County and primarily composed of local persons.
3. Applicants **must** be properly established and existing under Florida law and in good standing with all legal requirements of the State of Florida.
4. Applicants **must** provide a complete financial statement for its last event and a budget for the proposed event.
5. The organization **must** as its primary function present, sponsor, exhibit or otherwise offer for public consumption programs or activities in any one or combination of the following disciplines: historic preservation/restoration; arts in education; music; dance; folk arts; or collections or exhibitions of historical, archeological, scientific, or ethnic artifacts, handiwork or objects.
6. All Hernando County Project/Event recipients **must** file a final report with the HCFAC. Final Reports are due no later than 30 days after completion of the recipient's project.

#### FUNDING PROCEDURES

1. All projects/events must take place and award grants be expended during the period of January 1 through December 31 following the award date. Grants must be expended for the purpose for which it was awarded and can not be used for other purposes.
2. Submitted applications will be accepted and reviewed once a year at a regularly scheduled meeting of the HCFAC. The dates for submission, review meetings and final report are as follows:
  - **Applicant submission deadline: September 30, 2008**
  - Review and Presentation meeting: October 23, 2008
  - Approval or disapproval by HCFAC: November 20, 2008
  - **Final report deadline: 30 days after completion of project/event**
3. There will be a public notice confirming the meeting dates. Applicants are not required but are encouraged to attend the review and approval meetings.
4. Applications received after the submission deadline will not be considered for funding during the HCFAC fiscal year and will be returned to the sponsoring organizations.
5. Applications that are not complete or do not adhere to the stated guidelines will be returned to the sponsoring organization without action.
6. **Submit one original and 15 copies and optional support materials to: Hernando County Fine Arts Council, P.O. Box 1998, Brooksville, FL 34605.**
7. All materials and attachments become the property of the Hernando County Fine Arts Council.
8. Applicants are asked not to contact members of the HCFAC. The HCFAC may call upon a member of the applicant's organization during the review process.



#### REPORTING REQUIREMENTS

1. Signed Award Agreement (grant disbursed upon receipt of signed Award Agreement).
2. Funded projects/events MUST recognize the Hernando County Fine Arts Council and the Florida Division of Cultural Affairs in all appropriate advertising material for the funded project/event by including the HCFAC logo and the phrase: "Sponsored in part by the Hernando County Fine Arts Council and the Florida Division of Cultural Affairs."
3. Provide a Final Report and any supporting documentation to indicate the use of the grant money. The Final Report is due no later than 30 days after the end of project/event.
4. Provide HCFAC with a display no smaller than 16 x 20 inches and no larger than 24 x 36 inches as a visual record of the use of the grant funds.

#### REVIEW CRITERIA & SCORING

The maximum grant award for organizations receiving a Hernando County Project/Event Grant Program award is \$1,000. All grant amounts are based on available funds. An average of at least 75.0 quality points out of a possible 100 points must be earned to be eligible for a Hernando County Project/Event award. There is absolutely no guarantee of annual funding or entitlement to any applicant. Grant applications shall be evaluated according to the following criteria:

- Up to 15 points - The demonstrated need for the project/event.
- Up to 15 points - Enhancement of the arts in Hernando County.
- Up to 15 points - Quality of the project/event.
- Up to 15 points - Marketing and promotion plan for the project/event.
- Up to 15 points - Demonstration of effective management of resources.
- Up to 15 points - Educational or lifelong learning component to foster future audiences.
- 10 points - Completeness of application.

**HERNANDO COUNTY FINE ARTS COUNCIL**  
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Taxpayer is filing income tax returns late due to the fact the taxpayer was incorrectly advised as to their requirements for filing for a non-profit organization.

Taxpayer has since been properly advised and will now be current on all tax return filing requirements.